



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ALGOMA UTILITY COMMISSIONPrincipal Office: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796For the Year Ended: DECEMBER 31, 2000**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY E. JOHNSON of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/13/2001
(Date)

OFFICE MANAGER/ACCOUNTANT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALGOMA UTILITY COMMISSION**Utility Address:** 1407 FLORA AVENUE
ALGOMA, WI 54201-1796**When was utility organized?** 1/1/1903**Report any change in name:** D/B/A: ALGOMA UTILITIES**Effective Date:** 11/1/1999**Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY E JOHNSON**Title:** OFFICE MANAGER/ACCOUNTANT**Office Address:**1407 FLORA AVENUE
ALGOMA, WI 54201-1796**Telephone:** (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** njohnson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR DAVID MEYER**Title:** PRESIDENT**Office Address:**90 VILLA HEIGHTS COURT
ALGOMA, WI 54201**Telephone:** (920) 487 - 2845**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS KATHRYN J. GURALSKI CPA**Title:** C.P.A.**Office Address:** SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 3/15/2001**Period covered by most recent audit:** 01/01/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR JAMES L LECLOUX JR**Title:** GENERAL MANAGER**Office Address:**

1407 FLORA AVENUE

ALGOMA, WI 54201-1796

Telephone: (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** jlecloux@wppisys.org

Name: NONE**Title:****Office Address:****Telephone:** () -**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee: ALGOMA UTILITY COMMISSION

Names of members of utility commission/committee:

MR JIM BARLOW, DIRECTOR

MR JOHN ALLAN GROESSL, SECRETARY/TREASURER

MR GUY HAASCH, DIRECTOR

MR DAVID MEYER, PRESIDENT

MR JAMES PFILE, CITY COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,098,279	3,078,020	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,373,741	2,479,016	2
Depreciation Expense (403)	199,050	193,098	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	160,862	162,101	5
Total Operating Expenses	2,733,653	2,834,215	
Net Operating Income	364,626	243,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	364,626	243,805	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(1,799)	5,395	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,428	22,482	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	39,629	27,877	
Total Income	404,255	271,682	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	404,255	271,682	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	42,881	45,584	17
Other Interest Expense (431)	369	100	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	43,250	45,684	
Net Income	361,005	225,998	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,376,134	3,187,337	20
Balance Transferred from Income (433)	361,005	225,998	21
Miscellaneous Credits to Surplus (434)	973	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,117	30,542	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	10,062	6,659	25
Total Unappropriated Earned Surplus End of Year (216)	3,726,933	3,376,134	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
F & M BANK MONEY MARKET CHECKING	2,003	5
F & M BANK INVESTMENT RATE SAVINGS	26,520	6
BAYLAKE BANK MONEY MARKET INDEX	3,650	7
RESCO DIVIDEND	6	8
NORTHSHORE STATEMENT SAVINGS	19	9
NORTHSHORE PORFOLIO MONEY MANAGER	6,032	10
NORTHSHORE BUSINESS MONEY MANAGER	1,419	11
FINANCE CHARGES - MISC. ACCOUNTS RECEIVABLE	1,779	12
Total (Acct. 419):	41,428	
Miscellaneous Nonoperating Income (421):		
NONE	0	13
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	14
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	15
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1999 AUDIT ENTRIES BOOKED TO THE 2000 GENERAL LEDGER	973	16
Total (Acct. 434):	973	
Miscellaneous Debits to Surplus (435):		
COST UTILITY PAID FOR PRIVATE WELL ABANDONMENT - WELL HEAD		17
PROTECTION PLAN - BOOKED TO 435 PER INSTRUCTION OF P.S.C.	1,117	18
Total (Acct. 435)--Debit:	1,117	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	19
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
GRATIS LABOR, EQUIPMENT, SUPPLY AND INVENTORY COSTS TO CITY	10,062	20
Total (Acct. 439)--Debit:	10,062	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,442	5,158	0	0	7,600	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	732	267	0	0	999	2
Payroll	1,403	4,111	0	0	5,514	3
Materials	79	99	0	0	178	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
EQUIPMENT COSTS	156	58	0	0	214	6
CONTRACT SERVICES	0	2,494			2,494	7
Total costs and expenses	2,370	7,029	0	0	9,399	
Net income (or loss)	72	(1,871)	0	0	(1,799)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	465,664	2,632,615	0	0	3,098,279	1
Less: interdepartmental sales	0	9,284	0	0	9,284	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,464	68	0	0	1,532	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	464,200	2,623,263	0	0	3,087,463	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	106,926	13,627	120,553	1
Electric operating expenses	130,310	26,453	156,763	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	0		0	5
Merchandising and jobbing	5,273	241	5,514	6
Other nonutility expenses	800	21	821	7
Water utility plant accounts	2,016	0	2,016	8
Electric utility plant accounts	34,932	0	34,932	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	1,777	0	1,777	13
Accum. prov. for depreciation of electric plant	11,776	0	11,776	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	40,342	(40,342)	0	18
All other accounts	0		0	19
Total Payroll	334,152	0	334,152	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,376,242	7,188,451	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,558,411	2,445,353	2
Net Utility Plant	5,817,831	4,743,098	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	5,817,831	4,743,098	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	114,821	119,896	9
Total Other Property and Investments	114,821	119,896	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,249	9,059	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	411	531	12
Temporary Cash Investments (136)	746,374	526,028	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	299,964	306,570	15
Other Accounts Receivable (143)	148,006	110,759	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	131,741	95,378	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	485	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	472	23
Total Current and Accrued Assets	1,344,230	1,048,797	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	31,515	25
Total Deferred Debits	0	31,515	
Total Assets and Other Debits	7,276,882	5,943,306	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	314,406	314,406	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	3,726,933	3,376,134	28
Total Proprietary Capital	4,041,339	3,690,540	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	870,000	945,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	870,000	945,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	845,630	0	32
Accounts Payable (232)	370,415	246,416	33
Payables to Municipality (233)	129,154	124,873	34
Customer Deposits (235)	3,886	1,450	35
Taxes Accrued (236)	34,565	0	36
Interest Accrued (237)	3,458	3,736	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	6,298	6,714	40
Miscellaneous Current and Accrued Liabilities (242)	0	164	41
Total Current and Accrued Liabilities	1,393,406	383,353	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	29	112	43
Other Deferred Credits (253)	72,944	41,666	44
Total Deferred Credits	72,973	41,778	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	899,164	882,635	49
Total Liabilities and Other Credits	7,276,882	5,943,306	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,213,181	0	0	4,144,981	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	1,010,090	0	0	7,990	7
Total Utility Plant	4,223,271	0	0	4,152,971	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,007,212	0	0	1,551,199	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
Total Accumulated Provision	1,007,212	0	0	1,551,199	
Net Utility Plant	3,216,059	0	0	2,601,772	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	958,930	1,486,423			2,445,353	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,803	126,247			199,050	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,512				1,512	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION/P.O. CLEARIN	8,124	8,985			17,109	9
Salvage	19,874	35,653			55,527	10
Other credits (specify):						11
PRIOR PERIOD AUDIT ADJUSTME	20	35			55	12
Total credits	102,333	170,920	0	0	273,253	13
Debits during year						14
Book cost of plant retired	52,274	94,368			146,642	15
Cost of removal	1,777	11,776			13,553	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	54,051	106,144	0	0	160,195	19
Balance End of Year	1,007,212	1,551,199	0	0	2,558,411	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0		0	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0		0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	111,142	0	111,142	74,919	3
Total Electric Utility					111,142	74,919	

Account	Total End of Year	Amount Prior Year	
Electric utility total	111,142	74,919	1
Water utility (154)	20,599	20,459	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	131,741	95,378	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	314,406	1
Changes during year (explain):		
NONE	0	2
Balance end of year	314,406	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	870,000	1
Total for Account 223				870,000	
Notes Payable (231)					
RURAL WATER INTERIM FINANCING, CONSTRUCT	12/15/2000	10/31/2001	2.98%	845,630	2
Total for Account 231				845,630	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	68,203	2
Charged electric department expense	98,728	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	166,931	
Taxes paid during year:		
County, state and local taxes	102,710	6
Social Security taxes	25,456	7
PSC Remainder Assessment	4,200	8
Other (explain):		
NONE		9
Total payments and other debits	132,366	
Balance end of year	34,565	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
CITY OF ALGOMA G.O. BONDS	3,736	42,881	43,159	3,458	3
Subtotal	3,736	42,881	43,159	3,458	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST PAID ON CUTOMER DEPOSITS	0	369	369	0	5
INTERIM FINANCING RURAL WATER CONSTRUCTION LOAN		0	0	0	6
Subtotal	0	369	369	0	
Total	3,736	43,250	43,528	3,458	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	668,592	214,043	0	0	0	882,635	1
Add credits during year:							
For Services	2,062	7,368	0	0	0	9,430	2
For Mains	2,880	0	0	0	0	2,880	3
Other (specify):							
EXPIRED ADVANCES	83		0	0	0	83	4
FOR DAMAGED HYDRANT-CAR STRUCK	4,136					4,136	5
Deduct charges (specify):							
NONE			0	0	0	0	6
Balance End of Year	677,753	221,411	0	0	0	899,164	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
BAYLAKE BANK-MONEY MARKET, NORTH SHORE PORTFOLIO MONEY MANAGER	114,821	4
Total (Acct. 126):	114,821	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,871	9
Electric	251,093	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	299,964	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	77,864	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
MISCELLANEOUS A/R (ELECTRIC & WATER)	70,142	15
Total (Acct. 143):	148,006	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
NONE	0	16
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER USER FEES FOR SEWER CHARGES	129,154	23
Total (Acct. 233):	129,154	
Other Deferred Credits (253):		
ACCRUED VACATION, RETIREMENT INCENTIVE &	72,944	24
Total (Acct. 253):	72,944	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,191,722	4,076,183	0	0	7,267,905	1
Materials and Supplies	20,529	93,030	0	0	113,559	2
Other (specify):						
NONE	0	0			0	3
Less Average:						
Reserve for Depreciation	983,071	1,518,811	0	0	2,501,882	4
Customer Advances for Construction	71	0			71	5
Contributions in Aid of Construction	673,172	217,727	0	0	890,899	6
Other (specify):						
NONE	0	0			0	7
Average Net Rate Base	1,555,937	2,432,675	0	0	3,988,612	
Net Operating Income	81,813	282,813	0	0	364,626	8
Net Operating Income as a percent of						
Average Net Rate Base	5.26%	11.63%	N/A	N/A	9.14%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	314,406	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,551,533	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	3,865,939	
Net Income		
Net Income	361,005	5
Percent Return on Proprietary Capital	9.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

A MINOR EXTENSION OF THE PRIMARY LINE WAS MADE IN 2000. A LARGE WATER MAIN REPLACEMENT/EXTENSION PROJECT BEGAN IN 2000. COMPLETION OF THE MAIN PROJECT AS WELL AS WATER TOWER REPLACEMENT AND REPAIRS WILL OCCUR IN 2001.

4. Estimated changes in revenues due to rate changes.

WATER RATES WERE IN EFFECT SINCE 2/22/99

A COMPLETE WATER RATE CASE WILL BE FILED IN 2001.

ELECTRIC RATE WERE IN EFFECT SINCE 4/27/99

5. Obligations incurred or assumed, excluding commercial paper.

THE UTILITY QUALIFIED FOR THE RURAL WATER CONSTRUCTION LOAN PROGRAM. THE FIRST DRAW FOR THE INTERIM FINANCING WAS IN DECEMBER OF 2000. IN 2001 WHEN THE ENTIRE WATER PROJECT IS COMPLETE, THE UTILITY WILL SECURE LONG TERM FINANCING WITH U.S.D.A. RURAL DEVELOPMENT.

6. Formal proceedings with the Public Service Commission.

P.S.C. APPROVAL WAS OBAINTED TO CONSTRUCT A 300,000 GALLON WATER TOWER IN 2001.

7. Any additional matters.

THE UTILITY HAD SIGNIFICANT EMPLOYEE TURNOVER IN 2000.

ACCOUNTING MODULE SOFTWARE CONVERSIONS WERE COMPLETED BY THE FIRST OF THE YEAR. DUE TO THIS CONVERSION, OUR CLASS C UTILITY IS REPORTING AS A CLASS A. THE BILLING SOFTWARE CONVERSION BEGAN IN DECEMBER OF 2000 AND WAS COMPLETED IN EARLY FEBRUARY OF 2001.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

1999 AUDIT ENTRIES WERE BOOKED TO THE 2000 P.S.C. REPORT, SINCE THEY WERE NOT RECEIVED UNTIL AFTER THE 1999 P.S.C REPORT WAS FILED. SOME EXAMPLES OF THE ENTRIES ARE AS FOLLOWS: ACCOUNTS PAYABLE AND ASSOCIATED EXPENSES WERE REDUCED BY \$2874, TO RECLASSIFY THESE EXPENSES TO THE YEAR 2000. ACCUMULATED DEPRECIATION AND THE DEPRECIATION EXPENSE WERE INCREASED BY \$55. MAINTENANCE OF MAINS WAS INCREASED BY \$1141 TO ACCOUNT FOR REPAIR WORK THAT WAS SITTING IN THE CONSTRUCTION WORK IN PROGRESS ACCOUNT. LOCAL PROPERTY TAX EXPENSE WAS INCREASED BY \$705 TO REFLECT ADDITIONAL TAXES DUE TO THE CITY. THE BALANCE OF THESE ENTRIES WAS A INCREASE OF \$973 IN NET INCOME FOR 1999.

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416) (Page F-03)

NET LOSS CLAIMED DUE TO THE UTILITY PERFORMING MORE GRATIS WORK FOR LARGE CUSTOMERS.

Distribution of Total Payroll (Page F-05)

GRATIS LABOR FOR CITY, BOOKED TO ACCOUNT 439

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THE INTERIM FINANCING FROM THE RURAL WATER CONSTRUCTION LOAN PROGRAM WILL BE REPAID WHEN THE UTILITY COMPLETES VARIOUS WATER PROJECTS IN 2001. THE PROJECTS ARE SCHEDULED TO BE COMPLETED IN OCTOBER OF 2001. ONCE THE PROJECTS ARE COMPLETED, RURAL WATER WILL BE REPAID AND PERMANENT FINANCING WILL BE OBTAINED FROM U.S.D.A. RURAL DEVELOPMENT. THE INTEREST RATE ON RURAL WATER'S LOAN AVERAGED 2.98% IN 1999.

Balance Sheet End-of-Year Account Balances (Page F-19)

OTHER DEFERRED CREDITS ALSO INCLUDE APPROXIMATELY \$44,874 OF CREDITS THAT THE UTILITY WILL RECEIVE IN 2001 TO OFFSET POWER COSTS. THE POWER SUPPLIER OVERBILLED THE UTILITY IN 1999.

MISCELLANEOUS A/R FOR ELECTRIC AND WATER CONSISTS OF OPEN INVOICES, BILLED FOR NON-CONSUMPTION SERVICES. FOR EXAMPLE, AN INVOICE FOR \$2,565 IS LISTED AS UNPAID FROM WPPI, FOR THE MONTHLY TRANSMISSION CREDIT THAT IS BOOKED TO ACCOUNT #456. APPROXIMATELY \$3,500 IN RECEIVABLE ARE BILLS THAT WERE BOOKED TO THE #271 ACCOUNT. APPROXIMATELY \$3,000 STEMS FROM UNPAID BILLS SENT TO INDIVIDUALS/COMPANIES THAT DAMAGED OUR EQUIPMENT. ANOTHER \$14,000 REMAINS OUTSTANDING FROM SPECIAL ASSESSMENTS (1999 WATER MAIN EXTENSIONS) THAT THE CITY WILL BE BILLING FOR IN THE SPRING OF 2001. THE REMAINING BALANCE IS FROM NSF CHECK FEES, DEDUCT METER INSTALS, ETC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 8, 2001

Mrs. Nancy E. Johnson, Office Manager
Algoma Utility Commission
1407 Flora Avenue
Algoma, WI 54201-1796

2000 Analytical Review DWCCA-50-ELE

Dear Mrs. Johnson:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	461,838	1
Total Sales of Water	461,838	
Other Operating Revenues		
Forfeited Discounts (470)	990	2
Miscellaneous Service Revenues (471)	510	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,326	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,826	
Total Operating Revenues	465,664	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	14,543	8
Pumping Expenses (620-633)	25,972	9
Water Treatment Expenses (640-652)	26,811	10
Transmission and Distribution Expenses (660-678)	56,065	11
Customer Accounts Expenses (901-905)	39,470	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	81,695	14
Total Operation and Maintenance Expenses	244,556	
Other Operating Expenses		
Depreciation Expense (403)	72,803	15
Amortization Expense (404-407)	0	16
Taxes (408)	66,492	17
Total Other Operating Expenses	139,295	
Total Operating Expenses	383,851	
NET OPERATING INCOME	81,813	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	15	189	1
Commercial	2	184	224	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	199	413	
Metered Sales to General Customers (461)				
Residential	1,349	51,052	204,711	4
Commercial	191	16,384	52,349	5
Industrial	11	19,144	31,863	6
Total Metered Sales to General Customers (461)	1,551	86,580	288,923	
Private Fire Protection Service (462)	18		13,008	7
Public Fire Protection Service (463)	1		146,401	8
Other Sales to Public Authorities (464)	20	4,443	13,093	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,595	91,222	461,838	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	146,401	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	146,401	
Forfeited Discounts (470):		
Customer late payment charges	990	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	990	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	510	7
Total Miscellaneous Service Revenues (471)	510	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,189	10
Other (specify):		
DEDUCT METER RENTAL	1,137	11
Total Other Water Revenues (474)	2,326	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	11,172	6
Maintenance of Structures and Improvements (611)	157	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	3,214	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	14,543	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	9,284	17
Pumping Labor and Expenses (624)	0	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	11,055	22
Maintenance of Structures and Improvements (631)	3,699	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	1,934	25
Total Pumping Expenses	25,972	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	13,276	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	0	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	7,969	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	5,566	33
Total Water Treatment Expenses	26,811	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	0	36
Meter Expenses (663)	0	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	13,891	41
Maintenance of Structures and Improvements (671)	120	42
Maintenance of Distribution Reservoirs and Standpipes (672)	178	43
Maintenance of Transmission and Distribution Mains (673)	26,473	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	5,256	46
Maintenance of Meters (676)	400	47
Maintenance of Hydrants (677)	9,747	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	56,065	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	525	51
Customer Records and Collection Expenses (903)	37,481	52
Uncollectible Accounts (904)	1,464	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	39,470	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,552	56
Office Supplies and Expenses (921)	4,381	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	5,067	59
Property Insurance (924)	2,420	60
Injuries and Damages (925)	10,362	61
Employee Pensions and Benefits (926)	36,348	62
Regulatory Commission Expenses (928)	4	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	4,907	65
Rents (931)	0	66
Maintenance of General Plant (932)	1,654	67
Total Administrative and General Expenses	81,695	
Total Operation and Maintenance Expenses	244,556	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	ACTUAL CALCULATION	57,391	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER FEE ALLOCATION	1,002	2
Net property tax equivalent		56,389	
Social Security	BASED ON LABOR HOURS/COSTS	10,182	3
PSC Remainder Assessment	BASED ON REVENUES	630	4
Other (specify): SOCIAL SECURITY CAPITALIZED	BASED ON AMOUNT BOOKED TO 107 ACCOUNT	(709)	5
Total tax expense		66,492	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209486				3
County tax rate	mills		7.114066				4
Local tax rate	mills		9.207550				5
School tax rate	mills		9.338943				6
Voc. school tax rate	mills		1.456915				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.326960				10
Less: state credit	mills		1.586993				11
Net tax rate	mills		25.739967				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.207550				14
Combined School Tax Rate	mills		10.795858				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.003408				17
Total Tax Rate	mills		27.326960				18
Ratio of Local and School Tax to Total	dec.		0.732003				19
Total tax net of state credit	mills		25.739967				20
Net Local and School Tax Rate	mills		18.841725				21
Utility Plant, Jan. 1	\$	3,170,264	3,170,264				22
Materials & Supplies	\$	20,459	20,459				23
Subtotal	\$	3,190,723	3,190,723				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,190,723	3,190,723				26
Assessment Ratio	dec.		0.954620				27
Assessed Value	\$	3,045,928	3,045,928				28
Net Local & School Rate	mills		18.841725				29
Tax Equiv. Computed for Current Year	\$	57,391	57,391				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	57,391					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	47,744	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	11,321	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	59,065	0	
PUMPING PLANT			
Land and Land Rights (320)	11,010	0	12
Structures and Improvements (321)	346,064	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	248,713	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	6,313	0	20
Total Pumping Plant	612,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	190,022	9,495	23
Total Water Treatment Plant	198,685	9,495	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,540	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	47,744	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	11,321	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	59,065	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,010	12
Structures and Improvements (321)	0	0	346,064	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	248,713	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	6,313	20
Total Pumping Plant	0	0	612,100	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	0	0	199,517	23
Total Water Treatment Plant	0	0	208,180	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	4,540	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	304,899	0	26
Transmission and Distribution Mains (343)	1,064,455	2,880	27
Fire Mains (344)	0	0	28
Services (345)	237,898	4,510	29
Meters (346)	106,443	316	30
Hydrants (348)	173,789	4,494	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,892,024	12,200	
GENERAL PLANT			
Land and Land Rights (389)	4,939	0	33
Structures and Improvements (390)	193,758	0	34
Office Furniture and Equipment (391)	16,883	6,616	35
Computer Equipment (391.1)	46,716	1,638	36
Transportation Equipment (392)	89,233	46,301	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	33,035	0	39
Laboratory Equipment (395)	4,627	0	40
Power Operated Equipment (396)	11,419	17,000	41
Communication Equipment (397)	7,780	1,941	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	408,390	73,496	
Total utility plant in service directly assignable	3,170,264	95,191	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	3,170,264	95,191	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	304,899	26
Transmission and Distribution Mains (343)	0	0	1,067,335	27
Fire Mains (344)	0	0	0	28
Services (345)	139	(1,280)	240,989	29
Meters (346)	1,672	1,280	106,367	30
Hydrants (348)	69	0	178,214	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	1,880	0	1,902,344	
GENERAL PLANT				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	0	0	23,499	35
Computer Equipment (391.1)	726		47,628	36
Transportation Equipment (392)	40,595	0	94,939	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	33,035	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	7,998	0	20,421	41
Communication Equipment (397)	1,075	0	8,646	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	50,394	0	431,492	
Total utility plant in service directly assignable	52,274	0	3,213,181	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	52,274	0	3,213,181	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	44,107	2.94%	1,404	4
Infiltration Galleries and Tunnels (315)	0	0.00%	0	5
Supply Mains (316)	2,176	1.77%	200	6
Other Water Source Plant (317)	0	0.00%	0	7
Total Source of Supply Plant	46,283		1,604	
PUMPING PLANT				
Structures and Improvements (321)	43,921	2.44%	8,444	8
Boiler Plant Equipment (322)	0	0.00%	0	9
Other Power Production Equipment (323)	0	0.00%	0	10
Steam Pumping Equipment (324)	0	0.00%	0	11
Electric Pumping Equipment (325)	84,436	4.42%	10,993	12
Diesel Pumping Equipment (326)	0	0.00%	0	13
Hydraulic Pumping Equipment (327)	0	0.00%	0	14
Other Pumping Equipment (328)	6,313	4.29%	0	15
Total Pumping Plant	134,670		19,437	
WATER TREATMENT PLANT				
Structures and Improvements (331)	734	2.50%	217	16
Water Treatment Equipment (332)	98,990	4.00%	7,791	17
Total Water Treatment Plant	99,724		8,008	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	18
Distribution Reservoirs and Standpipes (342)	123,455	1.87%	5,702	19
Transmission and Distribution Mains (343)	147,348	0.93%	9,913	20
Fire Mains (344)	0	0.00%	0	21
Services (345)	89,203	2.09%	4,991	22
Meters (346)	68,966	5.03%	5,384	23
Hydrants (348)	34,272	1.59%	2,798	24
Other Transmission and Distribution Plant (349)	0	0.00%	0	25
Total Transmission and Distribution Plant	463,244		28,788	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	(347)	45,164	4
315	0	0	0	0	0	5
316	0	0	0	0	2,376	6
317	0	0	0	0	0	7
	0	0	0	(347)	47,540	
321	0	0	0	0	52,365	8
322	0	0	0	0	0	9
323	0	0	0	0	0	10
324	0	0	0	0	0	11
325	0	0	0	0	95,429	12
326	0	0	0	0	0	13
327	0	0	0	0	0	14
328	0	0	0	0	6,313	15
	0	0	0	0	154,107	
331	0	0	0	(1)	950	16
332	0	0	0	6,334	113,115	17
	0	0	0	6,333	114,065	
341	0	0	0	0	0	18
342	0	0	0	0	129,157	19
343	0	0	0	361	157,622	20
344	0	0	0	0	0	21
345	139	346	623	(333)	93,999	22
346	1,672	0	0	(688)	71,990	23
348	69	1,431	0	54	35,624	24
349	0	0	0	0	0	25
	1,880	1,777	623	(606)	488,392	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	33,894	2.50%	4,844	26
Office Furniture and Equipment (391)	19,269	5.83%	1,177	27
Computer Equipment (391.1)	34,747	20.00%	9,434	28
Transportation Equipment (392)	78,043	10.50%	7,169	29
Stores Equipment (393)	0	0.00%	0	30
Tools, Shop and Garage Equipment (394)	33,115	5.83%	0	31
Laboratory Equipment (395)	1,861	5.83%	270	32
Power Operated Equipment (396)	8,038	6.00%	955	33
Communication Equipment (397)	6,042	9.17%	753	34
SCADA Equipment (397.1)	0	0.00%	0	35
Miscellaneous Equipment (398)	0	0.00%	0	36
Other Tangible Property (399)	0	0.00%	0	37
Total General Plant	215,009		24,602	
Total accum. prov. directly assignable	958,930		82,439	
 Common Utility Plant Allocated to Water Department	 0		 0	 38
 Total accum. prov. for depreciation	 958,930		 82,439	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0	0	0	0	38,738	26
391	0	0	0	(5,363)	15,083	27
391.1	726	0	51	1	43,507	28
392	40,595	0	12,950	1	57,568	29
393	0	0	0	0	0	30
394	0	0	0	(80)	33,035	31
395	0	0	0	79	2,210	32
396	7,998	0	6,250	1	7,246	33
397	1,075	0	0	1	5,721	34
397.1	0	0	0	0	0	35
398	0	0	0	0	0	36
399	0	0	0	0	0	37
	50,394	0	19,251	(5,360)	203,108	
	52,274	1,777	19,874	20	1,007,212	
	0	0	0	0	0	38
	52,274	1,777	19,874	20	1,007,212	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,274	9,274	1
February			9,589	9,589	2
March			10,024	10,024	3
April			8,109	8,109	4
May			9,191	9,191	5
June			9,437	9,437	6
July			10,829	10,829	7
August			11,209	11,209	8
September			9,107	9,107	9
October			9,124	9,124	10
November			8,326	8,326	11
December			9,353	9,353	12
Total for year	0	0	113,572	113,572	
Less: Measured or estimated water used in main flushing and water treatment during year				8,871	13
Less: Other utility use				3,372	14
Other utility use explanation:					15
WATER LEFT RUNNING = 2690					
CITY USAGE = 682					
Water pumped into distribution system				101,329	16
Less: Water sold				91,222	17
Losses and unaccounted for				10,107	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				638	21
Date of maximum: 8/12/2000					22
Cause of maximum:					23
CITY FESTIVAL = SHANTY DAYS HELD OVER THE WEEKEND INCREASED USAGE					
Minimum gallons pumped by all methods in any one day during reporting year				181	24
Date of minimum: 9/24/2000					25
Total KWH used for pumping for the year				223,043	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LAKE STREET	1	1,334	5	432,000	Yes	1
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	2
PERRY STREET	3	504	10	560,000	Yes	3
BUCHANAN STREET/NAVARINO	5	475	12	540,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	LAKE STREET	STEELE/PARKWAY AVENUE	PERRY STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	5
Year Installed	1977	1997	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	150	370	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	10
Year Installed	1997	1977	1960	11
Type	ELECTRIC	OTHER	OTHER	12
Horsepower	40	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 5			14
Location	BUCHANAN			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1974			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	520			21
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1974			24
Type	OTHER			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PARKER AVENUE	RABAS STREET	WELL #1,2,3 & 5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1923	1981		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	145	135		10
				11
Total capacity in gallons	100,000	300,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	13,392	0	0	0	13,392
P	D	6.000	71,901	77	0	0	71,978
M	D	8.000	25,386	0	0	0	25,386
M	D	10.000	18,345	0	0	0	18,345
M	D	12.000	77	0	0	0	77
Total Within Municipality			129,101	77	0	0	129,178
Total Utility			129,101	77	0	0	129,178

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	241	0	0	0	241		1
M	0.750	1,088	2	4	0	1,086		2
M	1.000	188	3	0	0	191		3
M	1.250	18	0	0	0	18		4
M	1.500	26	0	0	0	26		5
M	2.000	2	1	0	0	3		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
Total Utility		1,573	6	4	0	1,575	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,540	0	37	(1)	1,502	0	1
1.000	55	2	0	(1)	56	0	2
1.250	10	0	0	0	10	0	3
1.500	17	0	0	1	18	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	1	0	0	0	1	0	7
Total:	1,641	2	37	(1)	1,605	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,302	136	4	6	0	54	1,502	1
1.000	26	20	2	6	0	2	56	2
1.250	0	9	1	0	0	0	10	3
1.500	0	15	0	2	1	0	18	4
2.000	0	9	1	1	0	1	12	5
3.000	0	0	2	4	0	0	6	6
4.000	0	0	1	0	0	0	1	7
Total:	1,328	189	11	19	1	57	1,605	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0		1	1
Within Municipality	210	2	2		210	2
Total Fire Hydrants	211	2	2	0	211	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	213
Number of distribution system valves end of year:	504
Number of distribution valves operated during year:	252

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #670 - DUE TO WATER QUALITY ISSUES, EMPLOYEES SPENT ADDITIONAL TIME PERFORMING DUTIES TO INCREASE WATER QUALITY.

ACCOUNT #673 - THE NUMBER OF MAIN BREAKS DECREASED IN 2000.

ACCOUNT #920 - IS RECORDED NET OF ACCOUNT #922

Water Utility Plant in Service (Page W-08)

1999 AUDIT ADJUSTMENTS NOT RECEIVED UNTIL AFTER THE P.S.C. REPORT WAS FILED.

Accumulated Provision for Depreciation - Water (Page W-10)

THE \$20 BALANCE OF ADJUSTMENTS COMES FROM A 1999 AUDIT ENTRY THAT WAS BOOKED AFTER THE P.S.C. REPORT WAS FILED. THE OTHER ADJUSTMENTS WERE MADE TO TIE THE P.S.C. REPORT TO THE ACCUMULATED DEPRECIATION LEDGER DETAIL.

Pumping and Purchased Water Statistics (Page W-12)

Change requested below made 4/16/01. PJL

For File No. 50-Algoma, please change page W-12, Line 26, from 223 to 223,043, refer to the e-mail below. Thank you.

-----Original Message-----

From: Nancy Johnson [mailto:NJOHNSON@wppisys.org]

Sent: Monday, April 16, 2001 7:43 AM

To: LuckoJ@psc.state.wi.us

Subject: Re: KWH used for pumping water in 2000 annual report

The total KWH used for pumping in 2000 was 223,043. Please let me know if you need any additional information. Thank you.

Nancy E. Johnson

ALGOMA UTILITIES

>>> "Luckow, James" <LuckoJ@psc.state.wi.us> 04/12/01 11:09AM >>>

The 223 on page W-12, line 26, has been rounded to thousands. Please provide the exact number. For reference purposes, in 1999 the amount was 235,772. Thank you.

James Luckow

E-mail is LuckoJ@psc.state.wi.us

Telephone no. is 608-266-1282

Water Mains (Page W-17)

THE 77 FOOT MAIN ADDITION WAS PAID FOR BY THE CITY OF ALGOMA/INDUSTRIAL PARK. THE MAIN ADDITION COST WAS \$2880. THE MAIN INSTALLED INCREASED THE VALUE OF THE LAND OWNED BY THE CITY'S INDUSTRIAL PARK ALLOWING THE PARCEL TO BE SOLD AS AN IMPROVED LOT.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

FOUR OF THE NEW SERVICES WERE REPLACEMENTS THAT WERE INSTALLED USING UTILITY FUNDS.

TWO NEW CUSTOMERS REQUESTED LATERAL INSTALLATION (ONE 1" AND ONE 2"). THESE TWO LATERALS WERE BILLED TO THE PROPERTY OWNER AT ACTUAL COST, PER OUR Cz-1 SCHEDULE. THE TOTAL BILLED FOR THE TWO NEW LATERALS WAS \$2,062.

Meters (Page W-19)

METERS WERE ADJUSTED TO REFLECT THE ACTUAL COUNT PER THE UTILITY BILLING SYSTEM AND INVENTORY COUNT.

THE METER DEPARTMENT DID NOT TEST METERS THAT WERE REMOVED. ALL OF THE METER REPLACEMENTS WERE DUE TO THE METERS BEING STOPPED.

Hydrants and Distribution System Valves (Page W-20)

ONE OF THE HYDRANT REPLACEMENTS WAS PAID FOR BY A CUSTOMER THAT DAMAGED IT WHEN STRUCK BY THEIR AUTOMOBILE. THE COST CONTRIBUTED BY THE CUSTOMER WAS \$4136. THE OTHER HYDRANT REPLACEMENT WAS PAID FOR BY UTILITY FUNDS.

DUE TO LACK OF MANPOWER AND HIGH TURNOVER, HALF OF THE VALVES WERE NOT OPERATED IN 2000. THE UTILITY PLANS TO OPERATE ALL VALVES IN 2001.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,581,512	1
Total Sales of Electricity	2,581,512	
Other Operating Revenues		
Forfeited Discounts (450)	4,945	2
Miscellaneous Service Revenues (451)	302	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	14,429	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	31,427	7
Total Other Operating Revenues	51,103	
Total Operating Revenues	2,632,615	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	1,879,502	8
Transmission Expenses (560-573)	12,487	9
Distribution Expenses (580-598)	63,061	10
Customer Accounts Expenses (901-905)	66,701	11
Sales Expenses (911-916)	2,591	12
Administrative and General Expenses (920-932)	104,843	13
Total Operation and Maintenance Expenses	2,129,185	
Other Expenses		
Depreciation Expense (403)	126,247	14
Amortization Expense (404-407)	0	15
Taxes (408)	94,370	16
Total Other Expenses	220,617	
Total Operating Expenses	2,349,802	
NET OPERATING INCOME	282,813	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,945	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	4,945	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	302	3
Total Miscellaneous Service Revenues (451)	302	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANY	14,429	5
Total Rent from Electric Property (454)	14,429	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
WPS TRANSMISSION CREDITS, NSF CHECK CHARGES, VENDOR DISC. & SALES TAX DISCOUNTS	31,427	7
Total Other Electric Revenues (456)	31,427	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	1,879,502	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	1,879,502	
Total Power Production Expenses	1,879,502	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	12,487	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	12,487	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	0	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	0	52
Overhead Line Expenses (583)	0	53
Underground Line Expenses (584)	0	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	0	56
Customer Installations Expenses (587)	1,468	57
Miscellaneous Distribution Expenses (588)	0	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	13,081	61
Maintenance of Station Equipment (592)	27,243	62
Maintenance of Overhead Lines (593)	3,848	63
Maintenance of Underground Lines (594)	6,022	64
Maintenance of Line Transformers (595)	380	65
Maintenance of Street Lighting and Signal Systems (596)	5,938	66
Maintenance of Meters (597)	3,925	67
Maintenance of Miscellaneous Distribution Plant (598)	1,156	68
Total Distribution Expenses	63,061	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	69
Meter Reading Expenses (902)	4,364	70
Customer Records and Collection Expenses (903)	62,269	71
Uncollectible Accounts (904)	68	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	66,701	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	2,591	75
Advertising Expenses (913)	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	2,591	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,911	78
Office Supplies and Expenses (921)	8,376	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	10,014	81
Property Insurance (924)	3,630	82
Injuries and Damages (925)	19,001	83
Employee Pensions and Benefits (926)	33,909	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	12,085	87
Rents (931)	0	88
Maintenance of General Plant (932)	3,917	89
Total Administrative and General Expenses	104,843	
Total Operation and Maintenance Expenses	2,129,185	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	ACTUAL CALCULATION	79,246	1
Social Security	BASED ON LABOR HOURS/COSTS	15,273	2
Wisconsin Gross Receipts Tax	ACTUAL	639	3
PSC Remainder Assessment	BASED ON REVENUES	3,570	4
Other (specify): SOCIAL SECURITY CAPITALIZED	BASED ON AMOUNT BOOKED TO 107 ACCOUNT	(4,358)	5
Total tax expense		94,370	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209486				3
County tax rate	mills		7.114066				4
Local tax rate	mills		9.207550				5
School tax rate	mills		9.338943				6
Voc. school tax rate	mills		1.456915				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.326960				10
Less: state credit	mills		1.586993				11
Net tax rate	mills		25.739967				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.207550				14
Combined School Tax Rate	mills		10.795858				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.003408				17
Total Tax Rate	mills		27.326960				18
Ratio of Local and School Tax to Total	dec.		0.732003				19
Total tax net of state credit	mills		25.739967				20
Net Local and School Tax Rate	mills		18.841725				21
Utility Plant, Jan. 1	\$	4,017,047	4,017,047				22
Materials & Supplies	\$	82,410	82,410				23
Subtotal	\$	4,099,457	4,099,457				24
Less: Plant Outside Limits	\$	83,697	83,697				25
Taxable Assets	\$	4,015,760	4,015,760				26
Assessment Ratio	dec.		0.954620				27
Assessed Value	\$	3,833,525	3,833,525				28
Net Local & School Rate	mills		18.841725				29
Tax Equiv. Computed for Current Year	\$	72,230	72,230				30
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	79,246					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	124,883	0	29
Overhead Conductors and Devices (356)	47,068	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	171,951	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	17,159	0	34
Structures and Improvements (361)	4,654	0	35
Station Equipment (362)	1,050,524	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	246,721	23,737	38
Overhead Conductors and Devices (365)	443,964	65,415	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	243,598	5,282	41
Line Transformers (368)	153,807	1,550	42
Services (369)	198,914	23,675	43
Meters (370)	91,322	4,927	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	99,472	9,801	47
Total Distribution Plant	2,550,135	134,387	
GENERAL PLANT			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	41,345	9,237	50
Computer Equipment (391.1)	59,111	2,457	51
Transportation Equipment (392)	219,838	65,971	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	20,613	0	54
Laboratory Equipment (395)	2,804	0	55
Power Operated Equipment (396)	64,281	17,000	56
Communication Equipment (397)	8,655	2,911	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	124,883	29
Overhead Conductors and Devices (356)	0	0	47,068	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	171,951	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	17,159	34
Structures and Improvements (361)	0	0	4,654	35
Station Equipment (362)	0	0	1,050,524	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	3,540	0	266,918	38
Overhead Conductors and Devices (365)	4,210	0	505,169	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	248,880	41
Line Transformers (368)	377	0	154,980	42
Services (369)	519	0	222,070	43
Meters (370)	351	0	95,898	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	370	0	108,903	47
Total Distribution Plant	9,367	0	2,675,155	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,180	48
Structures and Improvements (390)	0	0	810,473	49
Office Furniture and Equipment (391)	0	0	50,582	50
Computer Equipment (391.1)	726	0	60,842	51
Transportation Equipment (392)	73,350	0	212,459	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	20,613	54
Laboratory Equipment (395)	0	0	2,804	55
Power Operated Equipment (396)	9,500	0	71,781	56
Communication Equipment (397)	1,425	0	10,141	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	1,285,300	97,576	
Total utility plant in service directly assignable	4,007,386	231,963	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 Total utility plant in service	 4,007,386	 231,963	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	0 59
Total General Plant	85,001	0	1,297,875
Total utility plant in service directly assignable	94,368	0	4,144,981
Common Utility Plant Allocated to Electric Department	0	0	0 60
Total utility plant in service	94,368	0	4,144,981

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	10,020	3.30%	4,121	22
Overhead Conductors and Devices (356)	3,433	3.00%	1,412	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0				0	1
312	0				0	2
313	0				0	3
314	0				0	4
315	0				0	5
316	0				0	6
	0	0	0	0	0	
331	0				0	7
332	0				0	8
333	0				0	9
334	0				0	10
335	0				0	11
336	0				0	12
	0	0	0	0	0	
341	0				0	13
342	0				0	14
343	0				0	15
344	0				0	16
345	0				0	17
346	0				0	18
	0	0	0	0	0	
352	0				0	19
353	0				0	20
354	0				0	21
355	0			1	14,142	22
356	0				4,845	23
357	0				0	24
358	0				0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	13,453		5,533	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,287	2.90%	135	27
Station Equipment (362)	243,157	3.10%	32,566	28
Storage Battery Equipment (363)	0	0.00%		29
Poles, Towers and Fixtures (364)	157,882	3.90%	9,961	30
Overhead Conductors and Devices (365)	110,436	3.20%	15,154	31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	83,672	3.30%	8,126	33
Line Transformers (368)	114,201	3.20%	4,887	34
Services (369)	106,985	4.40%	9,262	35
Meters (370)	53,132	3.60%	3,370	36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	96,923	4.10%	4,272	39
Total Distribution Plant	967,675		87,733	
GENERAL PLANT				
Structures and Improvements (390)	120,217	2.50%	20,262	40
Office Furniture and Equipment (391)	32,086	5.40%	2,482	41
Computer Equipment (391.1)	37,522	14.30%	8,577	42
Transportation Equipment (392)	224,737	15.00%	7,051	43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	18,668	5.00%	1,030	45
Laboratory Equipment (395)	2,804	5.00%	0	46
Power Operated Equipment (396)	63,623	15.00%	1,934	47
Communication Equipment (397)	5,638	6.70%	630	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	505,295		41,966	
Total accum. prov. directly assignable	1,486,423		135,232	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0				0	26
	0	0	0	1	18,987	
361	0				1,422	27
362	0			(1,752)	273,971	28
363	0				0	29
364	3,540	6,304	1,395	452	159,846	30
365	4,210	4,260	3,440	(178)	120,382	31
366	0				0	32
367	0			341	92,139	33
368	377			1	118,712	34
369	519	271	0	(1,605)	113,852	35
370	351			(387)	55,764	36
371	0				0	37
372	0				0	38
373	370	941	344	(90)	100,138	39
	9,367	11,776	5,179	(3,218)	1,036,226	
390	0			14,022	154,501	40
391	0			(3,694)	30,874	41
391.1	726		74		45,447	42
392	73,350		24,150	(7,003)	175,585	43
393	0				0	44
394	0			(73)	19,625	45
395	0				2,804	46
396	9,500		6,250		62,307	47
397	1,425				4,843	48
398	0				0	49
399	0				0	50
	85,001	0	30,474	3,252	495,986	
	94,368	11,776	35,653	35	1,551,199	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>1,486,423</u>		<u>135,232</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
	0				0
	94,368	11,776	35,653	35	1,551,199

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.57	23.04	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.07	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00		9
69 kV	0.00	1.50	10
115 kV	0.00		11
138 kV	0.00		12
Other:			
NONE	0.00		13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	51	12
Total	51	13
Total customers on rural lines at end of year	51	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	8,363	Wednesday	01/12/2000	11:00	4,299	1
February	02	8,112	Thursday	02/17/2000	09:00	3,991	2
March	03	8,009	Monday	03/13/2000	11:00	4,101	3
April	04	8,036	Monday	04/17/2000	10:00	3,722	4
May	05	7,969	Tuesday	05/30/2000	10:00	4,038	5
June	06	8,214	Monday	06/19/2000	14:00	3,956	6
July	07	8,479	Monday	07/17/2000	10:00	3,967	7
August	08	9,008	Tuesday	08/15/2000	14:00	4,500	8
September	09	8,569	Thursday	09/07/2000	13:00	3,987	9
October	10	7,982	Monday	10/23/2000	10:00	4,091	10
November	11	8,149	Tuesday	11/28/2000	11:00	3,849	11
December	12	8,578	Wednesday	12/06/2000	11:00	4,134	12
Total		99,468				48,635	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
Total Generation		0	7
Purchases		48,635	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	0	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	0	14
Total Source of Energy		48,635	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		46,313	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		102	22
Total Used by Company		102	23
Total Sold and Used		46,415	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		2,220	27
Total Energy Losses		2,220	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.5646%	29
Total Disposition of Energy		48,635	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	1,624	11,322	1
Total Sales for Residential Sales		1,624	11,322	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	5	3,537	2
LARGE POWER SERVICE	CP-2	4	5,127	3
INDUSTRIAL POWER TIME-OF-DAY SERVICE	CP-3	3	17,510	4
GENERAL SERVICE	GS-1	297	4,310	5
INTERIM LARGE GENERAL SERVICE	GS-2	21	4,005	6
MP-1	MP-1	1	223	7
Total Sales for Commercial & Industrial		331	34,712	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	1	279	8
Total Sales for Public Street & Highway Lighting		1	279	
Sales for Resale				
NONE	NONE	0	0	9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,956	46,313	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	748,860	7,585	756,445	1
0	0	748,860	7,585	756,445	
8,375	9,524	171,591	2,357	173,948	2
16,041	18,218	268,972	3,610	272,582	3
41,119	44,623	788,430	12,001	800,431	4
0	0	289,951	2,833	292,784	5
0	0	237,270	2,740	240,010	6
0	0	9,167	117	9,284	7
65,535	72,365	1,765,381	23,658	1,789,039	
0	0	35,860	168	36,028	8
0	0	35,860	168	36,028	
0	0	0	0	0	9
0	0	0	0	0	
65,535	72,365	2,550,101	31,411	2,581,512	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI				1
Point of Delivery	ALGOMA				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	ALGOMA				5
Total of 12 Monthly Maximum Demands -- kW	99,468				6
Average load factor	66.9796%				7
Total Cost of Purchased Power	1,879,502				8
Average cost per kWh	0.0386				9
On-Peak Hours (if applicable)	0700-2100				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	2,136	2,162			12
February	2,064	1,927			13
March	2,184	1,917			14
April	1,841	1,881			15
May	2,135	1,903			16
June	2,118	1,838			17
July	1,960	2,007			18
August	2,438	2,062			19
September	2,001	1,986			20
October	2,149	1,943			21
November	2,009	1,840			22
December	1,998	2,136			23
Total kWh (000)	25,033	23,602			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	NORTH	SOUTH				1
Voltage--High Side	69	69				2
Voltage--Low Side	4,160	4,160				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	10	10				5
Number of Spare Transformers on Hand	1	0				6
15-Minute Maximum Demand in kW	6,685	2,448				7
Dt and Hr of Such Maximum Demand	08/15/2000	08/31/2000				8
	14:00	11:00				9
Kwh Output	36,476	12,159				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,994	582	24,376	1
Acquired during year	26	2	87	2
Total	2,020	584	24,463	3
Retired during year	23	3	63	4
Sales, transfers or adjustments increase (decrease)	(3)	0	0	5
Number end of year	1,994	581	24,400	6
Number end of year accounted for as follows:				7
In customers' use	1,946	506	21,030	8
In utility's use	7	10	305	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	41	65	3,065	12
Total end of year	1,994	581	24,400	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	200	99,547	1
Sodium Vapor	200	25	26,050	2
Total		225	125,597	
Ornamental				
Metal Halide/Halogen	100	12	2,436	3
Sodium Vapor	100	98	53,402	4
Sodium Vapor	250	69	88,803	5
Total		179	144,641	
Other				
Other	150	1	8,636	6
Total		1	8,636	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT #593 - MAINTENANCE OF OVERHEAD LINES WAS REDUCED BY APPROXIMATELY \$18,600 TO RECORD THE COST OF INVENTORY THAT WAS NEVER RECORDED ON THE BOOKS FROM PREVIOUS YEARS.

ACCOUNT #595 - THERE WAS MINIMAL TRANSFORMER MAINTENANCE IN 2000.

ACCOUNT #920 - ADMIN. SALARIES IS REPORTED NET OF ACCOUNT #922.

Electric Utility Plant in Service (Page E-06)

Accumulated Provision for Depreciation - Electric (Page E-08)

THE \$35 BALANCE OF ADJUSTMENTS COMES FROM A 1999 AUDIT ENTRY THAT WAS BOOKED AFTER THE P.S.C. REPORT WAS FILED. THE OTHER ADJUSTMENTS WERE MADE TO TIE THE P.S.C. REPORT TO THE ACCUMULATED DEPRECIATION LEDGER DETAIL.

Street Lighting Equipment (Page E-25)

THE 12 METAL HALIDE LIGHTS WERE INADVERTENTLY INCLUDED WITH THE 100 WATT ORNAMENTAL LIGHTS IN 1999. THE LIGHTS ARE CORRECTLY CLASSIFIED ON THE 2000 REPORT.
